

Responsible Office: CFO, Financial Management Division
Subject: Annual Accountability Report Process



Office of the Chief Financial Officer
Financial Management Division

Office Work Instruction

Annual Accountability Report Process

Approved by:
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DOCUMENT HISTORY LOG

<u>Status</u> <u>(Baseline/</u> <u>Revision/</u> <u>Canceled)</u>	<u>Document</u> <u>Revision</u>	<u>Effective</u> <u>Date</u>	<u>Description</u>
Baseline		1/7/00	

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1. Purpose

The purpose of this OWI (Office Work Instruction) is to document the activities performed to prepare NASA's annual Accountability Report.

2. Scope and Applicability

- 2.1 This OWI covers the procedures performed in Code BF necessary for preparing NASA's annual accountability report.
- 2.2 Accountability reports consolidate reporting under several statutes, including the Chief Financial Officers (CFO) Act of 1990, Government Management Reform Act (GMRA) of 1994, Federal Managers' Financial Integrity Act of 1982, Government Performance and Results Act of 1993 (GPRA), Prompt Payment Act of 1982, and the Debt Collection Improvement Act of 1996. Accountability reports include program and financial information, such as the audited annual financial statements and performance compared with stated goals and objectives, as well as the Inspectors' General semiannual reports.

3. Definitions

See Appendix F (Glossary of Terms and Acronyms), Annual Accountability Report Preparation Procedures (AARPP) Manual, Code BF/Financial Management Division, Headquarters, NASA.

4. References

- 4.1 Annual Accountability Report Preparation Process (AARPP) Manual
- 4.2 Financial Management Manual
- 4.3 Chief Financial Officers Act
- 4.4 Government Management Reform Act

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5. Flowchart

See AARPP Manual, paragraph 2.2 (Process Flow).

6. Procedures

The AARPP Manual provides the Financial Management Division (Code BF), Office of the Chief Financial Officer, with the procedures for preparing NASA's Annual Accountability Report.

This manual has three main chapters and nine appendices. A summary of the main chapters appears below. To verify the correct version of the manual, see Document History Log (page i) in the manual.

Chapter 1.0 Overview provides general content information, such as the purpose and scope of this manual.

Chapter 2.0 NASA's Accountability Report Preparation Process contains an overview section and the flowchart and related narrative of the process performed by Code BF necessary for preparing NASA's annual Accountability Report. Included within the annual Accountability Report are NASA's financial statements and related footnotes, the process of which is discussed in more detail in Chapter 3.0. For text explaining the process flow, see paragraph 2.4 (Procedures). Subparagraph numbering follows process flow sequence (i.e., flowchart paragraph 2.2.1 is amplified by procedures text 2.4.1).

Chapter 3.0 NASA's Financial Statement Preparation Process includes an overview section; the flowchart and related narrative of NASA's compilation process; procedures for preparing NASA's financial statements and related footnotes; and a discussion of documentation required for NASA's annual financial statement audits. The summary of Chapter 3.0 is included for information purposes only. While the NASA financial statements are a part of the annual Accountability Report, financial statement preparation is not the focus of this OWI.

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7. Quality Records

Record Identification	Owner	Location	Record Media: Electronic or Hard Copy	Schedule Number and Item Number (NPG 1441.1)	Retention / Disposition
Accountability Report Checklist	B	Code BF Division Files	Electronic	9, 3A	Permanent. Close set of Directives or Publications when superseded or obsolete. Transfer to NARA in 5 year blocks when 10 years old.
Accountability Report Plan	B	Code BF Division Files	Electronic	9, 3A	Permanent. Close set of Directives or Publications when superseded or obsolete. Transfer to NARA in 5 year blocks when 10 years old.
Audit Findings Plan	B	Code BF Division Files	Electronic	9, 3A	Permanent. Close set of Directives or Publications when superseded or obsolete. Transfer to NARA in 5 year blocks when 10 years old.
Signed Representation Letters	B	Code BF Division Files	Hard Copy	9, 3A	Permanent. Close set of Directives or Publications when superseded or obsolete. Transfer to NARA in 5

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Record Identification	Owner	Location	Record Media: Electronic or Hard Copy	Schedule Number and Item Number (NPG 1441.1)	Retention / Disposition
					year blocks when 10 years old.
Call for HQ Inputs	B	Code BF Division Files	Electronic	9, 3A	Permanent. Close set of Directives or Publications when superseded or obsolete. Transfer to NARA in 5 year blocks when 10 years old.
Action Document Summaries	B	Code BF Division Files	Hard Copy	9, 3A	Permanent. Close set of Directives or Publications when superseded or obsolete. Transfer to NARA in 5 year blocks when 10 years old.
Accountability Report	B	CFO webpage	Electronic	9, 3A	Permanent. Close set of Directives or Publications when superseded or obsolete. Transfer to NARA in 5 year blocks when 10 years old.